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CERTIFICATE OF FACSIMILE/MAILING PURSUANT TO 37 C.F.R. §1.8

I hereby certify that this correspondence, along with any accompanying documents, pursuant to 37 C.F.R. §1.8, are being sent via facsimile to (571) 273-8300 or deposited with the United States Postal Service via First Class mail addressed to: Mail Stop AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Date:

May 26, 2006

By:

[Signature]IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
PATENT

Inventor(s):	Isao KAKUHARI et al.	Docket No.:	29288.2700
Assignee(s):	MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD.		
Serial No.:	09/964,191	Examiner:	Daniel R. Sellers
Filing Date:	September 26, 2001	Art Unit:	2644
TITLE:	SIGNAL PROCESSING DEVICE AND RECORDING MEDIUM		

SUPPLEMENTAL RESPONSE TO OFFICE ACTION UNDER 37 C.F.R. §1.113

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Honorable Commissioner:

In reply to the Office Action mailed on January 19, 2006, please consider the following amendments and remarks. **This Response is being timely filed within 5 months of the mailing date of the Office Action, so that a 2 month extension fee applies. If it is determined that there is a further fee associated with this Response, the United States Patent and Trademark Office is requested to consider this Response (with a petition if necessary) and charge the appropriate fee to Deposit Account No. 19-2814.**

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03 FC:1202		50.00	DA	